

PREVAILED

Roll Call No. _____

FAILED

Ayes _____

WITHDRAWN

Noes _____

RULED OUT OF ORDER

HOUSE MOTION _____

MR. SPEAKER:

I move that Engrossed Senate Bill 307 be amended to read as follows:

- 1 Page 9, between lines 34 and 35, begin a new paragraph and insert:
- 2 "SECTION 11. [EFFECTIVE UPON PASSAGE] (a) The
- 3 definitions in IC 6-1.1 apply throughout this SECTION.
- 4 (b) This SECTION applies only to a taxpayer in Marion County
- 5 that received a tax statement under IC 6-1.1-22-8:
- 6 (1) for property taxes first due and payable on property that
- 7 is eligible for a standard deduction under IC 6-1.1-12-37 and
- 8 a homestead credit under IC 6-1.1-20.9; or
- 9 (2) that has an incorrect statement of the tax due as a result of
- 10 any miscalculation of a standard deduction under
- 11 IC 6-1.1-12-37.
- 12 (c) The general assembly makes the following findings:
- 13 (1) Statements under IC 6-1.1-22-8 for property taxes first due
- 14 and payable in 2005 were mailed in Marion County before
- 15 April 2, 2005.
- 16 (2) Unless relief from the current law is given, the first
- 17 installment of property taxes covered by the statements will be
- 18 due under IC 6-1.1-7-7 and IC 6-1.1-22-9 on May 10, 2005.
- 19 (3) An error in the calculation of property tax liability for
- 20 homesteads in Marion County has been made that unless
- 21 corrected will unfairly require taxpayers to pay a greater
- 22 amount for the first installment of property taxes due in 2005
- 23 than the taxpayers would pay if correct bills had been
- 24 prepared.
- 25 (4) The miscalculation of a property tax deduction for owners

1 of homesteads may understate or overstate the tax liability of
2 other taxpayers.

3 (d) Notwithstanding IC 6-1.1-7-7 and IC 6-1.1-22-9, a taxpayer
4 described in subsection (b) is not required to pay the first
5 installment of property taxes first due and payable in 2005 and any
6 special assessments that otherwise would be due with the first
7 installment until the later of the following:

8 (1) At least fifteen (15) days after the Marion County
9 treasurer mails a statement under IC 6-1.1-22-8 that correctly
10 states the tax liability due for 2005.

11 (2) The date specified by the department of local government
12 finance for the payment of the first installment on the taxes
13 described in subdivision (1).

14 (e) Notwithstanding IC 6-1.1-7-7 and IC 6-1.1-22-9, a taxpayer
15 described in subsection (b) is not required to pay the second
16 installment of property taxes first due and payable in 2005 and any
17 special assessments that otherwise would be due with the second
18 installment until the Marion County treasurer has complied with
19 subsection (d).

20 (f) This SECTION does not relieve a taxpayer that is not
21 described in subsection (b) from complying with IC 6-1.1-7-7 and
22 IC 6-1.1-22-9. However, with the approval of the department of
23 local government finance, the county treasurer may elect to remail
24 all statements for property taxes first due and payable in 2005 and
25 set a uniform payment date for the first installment of property
26 taxes for all taxpayers in Marion County. If the county treasurer
27 elects to provide a uniform payment date for all tax bills in Marion
28 County, the date shall be the date set by the department of local
29 government finance."

30 Renumber all SECTIONS consecutively.

(Reference is to ESB 307 as printed March 25, 2005.)

Representative Behning